AMENDMENTS TO THE CLAIMS:

Please add new claims 20 and 21 as follows:

1. (Previously Presented) A steel for use in a high strength pinion shaft comprising:

0.45wt% - 0.55wt% C;

0.10wt% - 0.50wt% Si;

0.50wt% - 1.20wt% Mn;

0.025wt% or less P;

0.025wt% or less S;

0.15wt% - 0.25wt% Mo;

0.0005wt% - 0.005wt% B;

0.005wt% - 0.010wt% Ti;

0.015wt% or less N; and

a balance comprising Fe and impurities,

wherein the steel comprises a 3-phase texture of ferrite + pearlite + bainite,

wherein $0.80 \le Ceq \le 0.95$, where $Ceq = C + 0.07 \times Si + 0.16 \times Mn + 0.20 \times Cr + 0.07 \times Si + 0.16 \times Mn + 0.20 \times Cr + 0.07 \times Si + 0.16 \times Mn + 0.20 \times Cr + 0.07 \times Si + 0.16 \times Mn + 0.20 \times Cr + 0.07 \times Si + 0.16 \times Mn + 0.20 \times Cr + 0.07 \times Si + 0.16 \times Mn + 0.20 \times Cr + 0.07 \times Si + 0.16 \times Mn + 0.20 \times Cr + 0.07 \times Si + 0.16 \times Mn + 0.20 \times Cr + 0.07 \times Si + 0.16 \times Mn + 0.20 \times Cr + 0.07 \times Si + 0.07 \times$

0.72×Mo, and

wherein f value \leq 1.0, where f value = 1.78 - 3.2×C + 0.05×Si - 0.60×Mn - 0.55×Cu - 0.80×Ni - 0.75×Cr.

2. (Previously Presented) A steel for use in a high strength pinion shaft according to claim 1, further comprising one or more of 0.50wt% or less Cu, 0.50wt% or less Ni and 0.50wt% or less Cr instead of a portion of said Fe.

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- 3. (Previously Presented) A steel for use in a high strength pinion shaft according to claim 1, further comprising one or more of 0.20wt% or less Nb, 0.20wt% or less Ta, 0.10wt% or less Zr and 0.10wt% or less Al instead of a portion of said Fe.
- 4. (Previously Presented) A steel for use in a high strength pinion shaft according to claim 2, further comprising one or more of 0.20wt% or less Nb, 0.20wt% or less Ta, 0.10wt% or less Zr and 0.10wt% or less Al instead of a portion of said Fe.
- 5. (Previously Presented) A steel for use in a high strength pinion shaft comprising:

0.45wt% - 0.55wt% C;

0.10wt% - 0.50wt% Si;

0.50wt% - 1.20wt% Mn;

0.025wt% or less P;

0.025wt% or less S;

0.15wt% - 0.25wt% Mo;

0.0005wt% - 0.005wt% B;

0.005wt% - 0.010wt% Ti;

0.015wt% or less N; and

a balance comprising Fe and impurities,

wherein the steel, having been hot rolled, comprises a 3-phase texture of ferrite + pearlite + bainite,

wherein a ferrite area ratio is 40% or less,

wherein a maximum pearlite block size is $100 \, \mu m$ or less in a circle-equivalent diameter,

wherein a hardness after hot rolling is 24 to 30 HRC,

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wherein a surface hardness after high frequency hardening is 650 HV or higher, and

wherein an old austenite crystal grain size in a hardened layer is 8 or more in view of grain size number,

wherein $0.80 \le \text{Ceq} \le 0.95$, where $\text{Ceq} = \text{C} + 0.07 \times \text{Si} + 0.16 \times \text{Mn} + 0.20 \times \text{Cr} + 0.72 \times \text{Mo}$, and

wherein f value \leq 1.0, where f value = 1.78 - 3.2×C + 0.05×Si - 0.60×Mn - 0.55×Cu - 0.80×Ni - 0.75×Cr.

- 6. (Previously Presented) A steel for use in a high strength pinion shaft according to claim 5, further comprising one or more of 0.50wt% or less Cu, 0.50wt% or less Ni and 0.50wt% or less Cr instead of a portion of said Fe.
- 7. (Previously Presented) A steel for use in a high strength pinion shaft according to claim 5, further comprising one or more of 0.20wt% or less Nb, 0.20wt% or less Ta, 0.10wt% or less Zr and 0.10wt% or less Al instead of a portion of said Fe.
- 8. (Previously Presented) A steel for use in a high strength pinion shaft according to claim 6, further comprising one or more of 0.20wt% or less Nb, 0.20wt% or less Ta, 0.10wt% or less Zr and 0.10wt% or less Al instead of a portion of said Fe.
- 9. (Previously Presented) A method of manufacturing a steel for use in a high strength pinion shaft in which a steel comprising:

0.45wt% - 0.55wt% C;

0.10wt% - 0.50wt% Si;

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0.50wt% - 1.20wt% Mn;

0.025wt% or less P;

0.025wt% or less S;

0.15wt% - 0.25wt% Mo;

0.0005wt% - 0.005wt% B;

0.005wt% - 0.010wt% Ti;

0.015wt% or less N; and

<u>a</u> balance comprising Fe and impurities, is fabricated or worked under a draft ratio at an area reduction of 10% or more, and at a temperature of 850°C or lower,

wherein $0.80 \le \text{Ceq} \le 0.95$, where $\text{Ceq} = \text{C} + 0.07 \times \text{Si} + 0.16 \times \text{Mn} + 0.20 \times \text{Cr} + 0.72 \times \text{Mo}$, and

wherein f value \leq 1.0, where T_{Tr} = 2.78 - 3.2×C + 0.05×Si - 0.60×Mn - 0.55×Cu - 0.80×Ni - 0.75×Cr,

said method comprising hot rolling said steel to obtain a steel comprising a 3-phase texture of ferrite + pearlite + bainite.

- 10. (Previously Presented) A method of manufacturing a steel for use in a high strength pinion shaft according to claim 9, further comprising one or more of 0.50wt% or less Cu, 0.50wt% or less Ni and 0.50wt% or less Cr instead of a portion of said Fe.
- 11. (Previously Presented) A method of manufacturing a steel for use in a high strength pinion shaft according to claim 9, further comprising one or more of 0.20wt% or less Nb, 0.20wt% or less Ta, 0.10wt% or less Zr and 0.10wt% or less Al instead of a portion of said Fe.

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- 12. (Previously Presented) A method of manufacturing a steel for use in a high strength pinion shaft according to claim 10, further comprising one or more of 0.20wt% or less Nb, 0.20wt% or less Ta, 0.10wt% or less Zr and 0.10wt% or less Al instead of a portion of said Fe.
- 13. (Previously Presented) A steel for use in a high strength pinion shaft according to claim 1, wherein a ferrite ratio of said steel comprises 40% or less.
- 14. (Previously Presented) A steel for use in a high strength pinion shaft according to claim 1, wherein a hardness of said steel after hot rolling comprises a range of 24 HRC to 30 HRC.
- 15. (Previously Presented) A steel for use in a high strength pinion shaft according to claim 1, wherein a surface hardness of said steel comprises 650 HV or more.
- 16. (Previously Presented) A steel for use in a high strength pinion shaft according to claim 1, wherein said steel comprises an old austenite crystal grain size of 8 or more.
- 17. (Previously Presented) A method of manufacturing a steel for use in a high strength pinion shaft according to claim 9, wherein said steel is fabricated or worked under a temperature in a range of 700°C to 850°C.
- 18. (Previously Presented) A steel for use in a high strength pinion shaft according to claim 1, wherein a torsional strength of said steel comprises 1670 Mpa to 1800 Mpa.

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- 19. (Previously Presented) A steel for use in a high strength pinion shaft according to claim 1, wherein a wear loss of said steel comprises 0.002g to 0.004g.
- 20. (New) A steel for use in a high strength pinion shaft according to claim 1, wherein the steel comprises a material other than Cr, Cu, Ni and Al.
- 21. (New) A steel for use in a high strength pinion shaft according to claim 1, wherein said f value ≤ 0.50 .